United Nations E/2004/L.60

Economic and Social Council

Distr.: Limited
9 November 2004

Original: English

Resumed substantive session of 2004
New York, 11 November 2004
Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the President of the Council, Ms. Marjatta Rasi (Finland), on the basis of informal consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling General Assembly resolution 58/230 of 23 December 2003, in which the Assembly requested the Economic and Social Council, in its examination of the report of the Ad Hoc Group of Experts on International Cooperation in Tax Matters at its next substantive session to give consideration to the institutional framework for international cooperation in tax matters,

Reaffirming its resolutions 1273 (XLIII) of 4 August 1967, 1980/13 of 28 April 1980 and 1982/45 of 27 July 1982,

Noting the report of the Secretary-General on the Eleventh Meeting of the Ad Hoc Group of Experts on International Cooperation in Tax Matters,[1]

Recognizing the call made in the Monterrey Consensus, adopted at the International Conference on Financing for Development,[2] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[3]

[1] E/2004/51.

[2] Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002 (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[3] Ibid., para. 64.

04-59910 (E) 101104

Noting the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development[4] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Taking note of the activities developing within the concerned multilateral bodies and relevant regional organizations, including the international tax dialogue,

Decides that,

(a) The Ad Hoc Group of Experts on International Cooperation in Tax Matters shall be renamed the Committee of Experts on International Cooperation in Tax Matters;

(b) The Committee shall comprise twenty-five members nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members shall be appointed by the Secretary-General, after notification of the Economic and Social Council. The term of office shall be four years;

(c) The Committee as of 2005 will meet on a yearly basis for not more than five days in Geneva, within existing resources;

(d) The Committee shall:

(i) Keep under review and update as necessary the United Nations Model Double Taxation Convention between Developed and Developing Countries[5] and the *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries*;[6]

(ii) Provide a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities;

(iii) Consider how new and emerging issues could affect international cooperation in tax matters and develop assessments, commentaries and appropriate recommendations;

(iv) Make recommendations on capacity-building and the provision of technical assistance to developing countries and countries with economies in transition;

(v) Give special attention to developing countries and countries with economies in transition in dealing with all the above issues;

(e) The Committee shall submit its report to the Economic and Social Council at its substantive session in July 2005, to be considered under the item entitled "International cooperation in tax matters";

---

[4] A/58/216.

[5] United Nations publication, Sales No. E.80.XVI.3.

[6] United Nations publication, Sales No. E.79.XVI.3.

(f) The Committee shall be serviced by a small technical staff, which shall, inter alia, within existing resources, help collect and disseminate information on tax policies and practices, in collaboration with concerned multilateral bodies and relevant international organizations.